

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

REGENT COMMUNICATIONS, INC.,

Plaintiff,

v.

No. _____

RILEY INVESTMENT PARTNERS
MASTER FUND, L.P., RILEY
INVESTMENT MANAGEMENT, LLC,
and SMH CAPITAL INC.

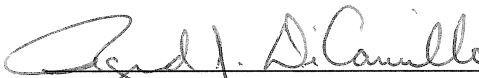
Defendants.

**PLAINTIFF REGENT COMMUNICATIONS, INC.'S DISCLOSURE STATEMENT
PURSUANT TO FEDERAL RULE OF CIVIL PROCEDURE 7.1(a)**

Pursuant to Fed. R. Civ. P. 7.1(a), Plaintiff Regent Communications, Inc. ("Regent") advises the Court that it does not have any parent corporation nor is there any publicly held corporation that owns 10% or more of its stock. Regent reserves the right to supplement this statement, if necessary, pursuant to Rule 7.1(b).

Date: August 15, 2007

Respectfully submitted,



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-and-

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